END OF CONFERENCE BETWEEN TAX BOARD AND ASSESSORS.

Reports of Committees on Property Assessments Considered and Adopted.

ADDRESS BY THE GOVERNOR

HE DEFENDS A LAW ENACTED BY THE LAST LEGISLATURE.

Attorney General Taylor's Address Given Attention-Work of the . Morning Session.

During yesterday afternoon's session of the county assessors and Tax Board, in the House of Representatives, Attorney General Taylor made an address on the dea few suggestions to the assessors. Foilowing this the various committees appointed at the meeting the day before made their reports. At first there was considerable discussion of the reports. In many cases Governor Durbin also made an address.

The following resolutions were adopted: "We recommend the appointment of a State Board of Tax Commissioners, whose

'Resolved, That we recommend a change in our assessments, changing the date to the 1st of March for commencing the assessment of property.

of comparing work so they may be better erty in the different townships. "Resolved, That we recommend a con-

tinuance of the district assessors' meeting. "Resolved, That we oppose the action of the State Board of Tax Commissioners in recommending meetings of the State Board of Tax Commissioners and township

"Resolved, That the thanks of this convention are due and are hereby tendered the State Board of Tax Commissioners, individually and collectively, for the able manner in which they have contributed to

The conference adjourned to meet again at the call of the State Tax Board.

## REPORTS OF COMMITTEES.

## sessment of Property.

The committees appointed by the conference on Thursday to report on various kinds of property all made their reports ship assessors be instructed to examine yesterday afternoon. The committee on banks and trust companies made the following report: "We find that section No. sawmills, gristmills and other manufac-61 of the tax laws amply covers the ground | turing establishments be listed as personal and is very plain as to the manner in which national banks, State banks, stock com- chines be assessed at their true cash value pany savings banks and trust companies to the owner in the county where situated. are to be assessed. We would recommend to \$3,500. that the assessors follow said section to the letter in assessing the banks in their respective counties-not for 65, 75 or 95 per cent, of the book value of their stock, but for the true cash value. The rules for finding the true cash value are given in section No. 61 and are very simple.

"But there is another class of savings banks that have never been assessed in proportion to other property. These banks have no stock and no stockholders. It seems they are run simply for the benefit of the depositors and are managed by a president, vice president, secretary and board of trustees or directors, who can only draw a limited salary prescribed by law. Still, these banks represent the total amount of \$7,728,787.85 in money, bonds, mortgages and a little real estate. Of this | to \$40; feeders and stockers, per pound, 3 amount \$3,933,166.37 is in real-estate mortgages. Every one of these mortgages is entitled to a deduction from the real-estate tax, and the taxing officer is unable to assess the mortgages on the ground that the money belongs to the depositors, and the in bond be assessed at 15 cents on the galare assessed.

gives in the true amount of his or her de- 40 cents; imported wines, per gallon, \$1.40; posits for taxation, what becomes of the saloon fixtures to be assessed as other perimmense surplus of \$547,500 represented by sonal property. nese five banks which are located in Evansville, Terre Haute, Lafayette, Laporte and South Bend? The bank official tells you that the surplus belongs to the depositor, but have any of these banks He Discusses Deduction and Exempever made a statement by which the depositors are notified how much of this surplus belongs to each individual depositor so that he or she could give it in for taxation if so inclined? No; the surplus piles up from year to year and not one cent is paid by any of these banks except on real estate and for a few fixtures. "They also tell you that the greater part

of the surplus is in government bonds and therefore not taxable. Under what title will we take these institutions, as banks? Why should their surplus, because it is in government bonds, be exempted from taxation when other banks are compelled to figure government bonds in their bank value stock and be assessed accordingly? Or shall we take them as individuals? so, the law is plain on that point. In fact, we, your committee, think it is proper and should be lawful to assess these banks forat least their surplus, regardless of the fact that it is in government bonds-assess the surplus, not the bonds. If for no other reason than to be just to other banking institutions and to every taxpayer in the State of Indiana, who is bearing an undue burden of taxation as long as this immense | though Illinois has 55 per cent. more miles | amount of capital is kept from the taxing of railroad within the State than there is is the duty of the executor or administrator banks from the fact of there being no law | railroads in Indiana is about twice that of to govern the assessment of this particular kind of a bank, the assessor, under the common law that all property not ex- | the wealth of Illinois is vastly greater than | claim empted by law shall bear its burden of taxation, ought to assess these banks for at least their surplus, which is impossible to be assessed against the depositor under | Illinois. present existing corcumstances.

"We, your committee, therefore recoma bank is located be instructed to put on the tax duplicate of his county the amount charter banks can and do fight the assessment off the duplicate of either of these | high as 13 cents on the dollar? And a rate counties, thereby indicating that they do of 6 or 7 cents on the dollar is not uncomnot want to bear their just burden of tax- mon in that State. Think of it: ation, then it is high time we had some stringent legislation on the subject for special-charter banks."

FARM PRODUCTS.

value recommended the following

oats, per bushel, 35 cents; potatoes, per | ing in all the municipalities of Illinois? bushel, 75 cents; barley, per bushel, 55 cents; clover seed, per bushel, \$5; timothy Admittedly, she has the best tax laws of seed, per bushel, \$2; clover hay, per ton, any State in the Union. Taxable property \$6; hemp, per ton, cash value, timothy, per in Indiana is more generally reached than ton, \$8; flaxseed, per bushel, \$1.50; bacon, that of any other State in the Union. There per pound, 10 cents; pork, per pound, 8 is a less proportion of omitted property in cents; wool, per pound, 15 cents; tobacco, Indiana, in my judgment, than in any other per pound, 8 cents; maple sugar, per pound, 8 cents; cider, per gallon, 10 cents; vinegar, per gallon, 15 cents; molasses, State. What we need is to curtail expenses sorghum, per gallon, 30 cents; molasses,

sors and deputy assessors adopted the pres- to feed or clothe the public generally. ent instructions with the following amendment to Section at: "Get the names and law of Indiana is that all property within postoffice adddress of all persons who are the jurisdiction of this State, not expressly

identified with amount they owe to such exempted, shall be subject to taxation, and

loan association stock be assessed at its Constitution. true cash value; that the cash value be ascertained by the amount paid in on said

The committee on oil, gas wells and pipe

lines recommend first, that all producing oll and gas wells be assessed at \$500 and upwards; all abandoned wells with casings. \$100; that all tanks be listed at 25 cents credits. The Legislature of 1899 went a collection of delinquent taxes. I want to your pocket and jot down things. As you a gallon; that the pipe leading from the wells to the tank be listed with the well. that oil and gas pipe be listed as follows: One inch. new, at \$4 per 100 feet; one, old, \$2 per 100 feet; two-inch, new, \$8; old, \$5; three-inch, new, \$18; old, \$10; four-inch, new, \$25; old, \$15; six-inch, new, \$45; old, \$25; eight-inch, new, \$60; old, \$45; ten-inch, new, \$100; old, \$60. By old pipe is meant that which is in use or has been; by new pipe is meant that which has not been used. The committee on notes and mortgages in its report recommended that all county assessors make careful inquiry of the per- how much property has been withheld son at the time of being assessed if he has filed or intends to file with the county ductions from credits. auditor an affidavit of his land mortgage indebtedness, thereby determining the true appears that \$40,000,000 of taxable property amount of deduction to be made from his this year is withheld from the duplicate in personal property schedule; that no person | Indiana because of debts being deducted assessed be permitted to deduct from his from credits by taxpayers. It is a remarkpersonal credit the value of any note, able coincidence, but true, that the total promissory or mortgage, on account who deductions on account of the mortgage indoes not give to the assessor the time debtedness in Indiana for the year 1900 when given or when maturity will come amounts to \$40,000,000. Here is a grand on said note or account, also the full name total of \$30,000,000 of deductions, claimed by and postoffice address of the owner of said | taxpayers in Indiana in one year under the note or account at the time of being as- | two deduction laws on the statute books. sessed, and in assessing mortgage notes

electric lights, water and gas companies gage deduction law wherever assailed, and recommended that "ice be appraised at 50 | shall continue to do so. I know of no princents per ton, fifty cubic feet to be con- ciple of law that will protect deductions sidered a ton of ice, and we further recom- from credits and at the same time destroy mend that all other property connected | deductions from mortgaged property. It is with the plants be assessed at its true said that credits ought not to be taxed, duction and exemption laws. He also made | cash value. We further recommend that | because they may not be collected. True. when incorporated they be assessed by the But they are appraised at their probable tion 74 of the tax laws.'

mines reported as follows: "We recom- home is more valuable to the holder of mend that stone quarried, building stone the mortgage than gold; and yet that is a in mill blocks as well as cut, carved and | credit from which the mortgagee can dethe value placed on stock was cut in half | crushed stone in stock, and all coal mined, | duct his indebtedness. Deductions have albefore the report was adopted. This was brick and like material in stock April ! ways been allowed from mortgage notes, be listed at its true cash value, and that and you know that mortgages are generally noticeably true in the report on live stock. be listed at its true cash value, and that better than money, and the holder thereof When all the reports had been adopted same is located. We would further recom- prefers them to money. mend that where stone quarries and coal mines are held under lease or owned and operated by others than the real estate owners thereof that said quarries or mines legislative committee to confer with the be assessed annually as leaseholds as provided by Section 97 of the tax law, and al- | I know this law has been assailed, and that ways at their true cash value. All ma- it is being assailed throughout this State. duty it shall be to recommend any changes | chinery and tools used in said quarries and | There should not be one law in this counin the tax laws which in their judgment | mines shall be assessed as other machinery | try for the creditor classes and another for they shall deem for the public good and therein should be classified and listed as one law for the mertgage owner and anyou get back to the law, the true cash report the same to the next Legislature. other property of like description similarly other for the lot owner. All should be value, that you cannot get away from.

RAILROADS, TELEPHONES, ETC. The committee on railroad, telephone, telegraph, express and sleeping car com- that the whole \$80,000,000 of credits should "Resolved, That we recommend that panies reported as follows: "Under the law county assessors call a meeting of their of 1901 all railroad property, including township assessors at the close of the street railways, right of way, tracks, rolling any other citizen has a right to insist upon second week of their work for the purpose stock, telegraph, telephone, express and sleeping car companies, will be assessed able to equalize the assessments of prop- by the State Board of Tax Commissioners, except personal property, such as stationnot pertaining directly or belonging strictly to the operating of a railway itself, which shall be assessed by the township assessor, the same to be assessed at its true cash value, the same as other property of a like character. Local telephone lines and instruments will also be assessed by town-

The committee on stores and merchandise made the following report: "We recommend that all township assessors and deputies, in assessing any merchandise, require the owner to list it at true cash value on the 1st of April of this year, and also to assess all store fixtures at a true cash value, must be listed separately. We also recom-Recommendations Concerning the As- mend that all township assessors visit all auditor. The county treasurer may report sess their stock by observation.

On engines and machinery: "Inasmuch as this class of property varies so much in kind and value, we recommend that townsuch property and assess same at its true cash value, as defined by the tax law, and that all stationary engines and bollers in property. The committee further recommends that the Mergenthaler linotype ma-The first cost of the machines is from \$3,000

The committee on live stock recommends the following: "Horses,-First-class farm and team horses, four years old and over, \$100 to \$150; common workhorses, \$20 to \$80; first-class three-year-old colts, \$40 to \$70; first-class two-year-old colts, \$20 to \$50; first-class one-year-old colts, \$20 to \$40; first-class carriage horses, \$75 to \$150; first-class horses with records, \$200 and upward; registered stallions, \$200 and upward; graded stallions, \$100 to \$300; jacks, \$100 to \$400. "Hogs.-Registered, \$5 to \$25; common brood sows, \$8 to \$16; stockers, per pound,

4 to 5 cents. "Pouitry.-Per dozen, common, \$2 to \$5; fine blooded poultry, single bird, \$1 to \$10. "Mules .- First-class, four years old and over, \$100 to \$150; first-class, three years old and over, \$40 to \$80; first-class, two years old and over, \$20 to \$50; first-class, one year and over \$20 to \$40. "Cattle,-Registered cows and bulls, and upward; common cows and bulls, \$15

butchers' stuff, 4 cents. "Sheep.-Registered, \$10 to \$20; all other ommended the following: "That whisky depositors give in the money when they lon; whisky out of bond, \$1.50 per gallon; brandy, apple and peach, \$1.60; beer, per Take it for granted that every depositor | gallon, 10 cents; native wines, per gallon,

# ATTORNEY GENERAL'S ADDRESS.

tion Laws Before Assessors. "The assessed value of all property in Indiana for 1901, in round numbers, is as

10110WS:		
Personal property Lands and improvements Lots and improvements Railroads Street railroads Telephones and telegraphs Express companies Pipe lines and gas companies	\$336,000,000 544,000,000 332,000,000 157,000,000 7,700,000 4,400,000 2,000,000 8,800,000	
"The total assessment of all p	Total\$1,400,000,000 "The total assessment of all property in the State of Illinois for the year 1901, in the state of und numbers, is as follows:	
Personal property Lands and improvements Lots and improvements Railroads	\$201,000,000 311,990,900 376,000,000 86,000,000	
Total	1,000,000,000	

"You will further observe that, although

the aggregate wealth of Indiana, yet the total assessment on property in Indiana is 40 per cent, above that of the State of "You say at once that our property is assessed too high; and that there certainly mend that each county assessor where such is no omitted property in Indiana. Neither of these conclusions follows, for in Indiana

the tax levy is low, while in Illinois it is of the surplus of such bank. If the special- very high. Do you know there are towns assignees, executors and administrators of in Illinois where the tax levy has been as any current, delinquent or omitted taxes "The net earning power of unhazarded money in this country, such as government

bonds, amounts to about 1.9 per cent. And here is a tax rate in Illinois that is \$6 The committee on farm products and greater than the total gross earning power of unhazarded money "Is it any wonder that chaos has come in "Wheat, per bushel, 65 cents; corn, per | the taxing affairs of that State? Is it any bushel, 50 cents; rye, per bushel, 55 cents; wonder that utter confusion is now exist-

"Indiana has pursued an even course. State in the Union.

"We have an abundance of taxes in this

maple, per gallon, 75 cents; lard, per pound, | treasury, but shut off leaks from the treasury. Governments are not organized to The committee on instructions to asses- furnish places for applicants for office; nor

EMEMPTIONS AND DEDUCTIONS. "Nor must you get confused as to exemptions and deductions. During all of the State's history under the new Constitution deductions have been allowed from step farther and allowed a deduction not exceeding \$700 on account of mortgage incollected the facts respecting the total deductions in Indiana. It is the first time that we have known, in Indiana, exactly from the duplicate by reason of the de-

"From the report of the statistician it "Eighty thousand taxpayers in Indiana they should be assessed at their true cash have filed affidavits and made claims for these deductions under the new mortgage The committee on cold storage, ice plants, | deduction law. I have defended this mort-Board of Review in conformity with Sec- value, which includes the hazard of collecting. But credits are generally more val-The committee on stone quarries and coal | uable than money. A mortgage on your "If a deduction can be taken by a mort-

gagee from the mortgage on your home, what principle is there that stands in the way of your receiving a deduction on account of the same mortgage on your home? taxed alike. The deductions claimed on the \$40,000,000 of credits should go down if the deductions claimed on account of the \$40,-000,000 of mortgages must go down. I insist rise or fall together. One of your duties is seek out omitted property and put it upon the duplicate; but neither you nor one rule for the rich and another for the poor; one rule for the note owner and another for the lot owner. Omitted property is not property that has once been assessed. If property has once been assessed, although it has been assessed too low, it cannot be corrected until the next assessment. If real estate has once been assessed during the year for the assessment of real estate, that assessment must stand until the next quadrennial assessment. No officer or body of men, after the assessment has once been completed, has a right to change that assessment. The assessment is not completed until the county board of review, and, finally, the State Board of Tax Commissioners, has approved of the assessment. Omitted property, therefore, is property that has not been assessed at all. property is generally personal Omitted ond, the county assessor; third, the county

assessment. "The township assessor assesses omitted property prior to the filing of his report with all of the county assessor's assessments added. After that the county assessor is at liberty at any time to make these assessments upon omitted property. He has the same powers of examination as have the township assessors. The county for omitted property at any time.

FILING OF NOTICE. "The statute provides that before an assessment can be made on omitted property a notice must be given to the owner of the property if he resides in the county and is not present where the assessment is made. If he resides outside of the county or outside of the State the statute provides that no notice shall be given. This question of notice has been fought out recently in the Supreme Court of this State and in the Supreme Court of the United States in the Gallup case. It has decided that one who is present, although he lives outside of the State, has all the notice that any law requires. Property can be assessed for all the years back to 1881, when the omitted tax law was first passed. This rule applies cents; fat export cattle, per pound, 5 cents; payers as to the property of living tax-

> 'If the taxpayer is living he can be interrogated and the value of his taxable considerable number of years back. aside within three years and subject such | amount-upon the assessor's returns. estate to the payment of the taxes on property that has been fraudulently concealed can be traced into the hands of the heirs | The suggestion made by our friend Mr. and recovered and subjected to the payment of omitted taxes.

"Furthermore, it is the primary duty of estates to pay the taxes upon their estates, omitted. All that is necessary is to file the | you can you are all right. claim, setting out a plain statement of the facts. This claim should be filed with the clerk of the Circuit Court having jurisdiction of the estate and filed in the matter of such estate. It is not necessary that "You will observe, therefore, that, al- an ordinary suit at law be had, but when the claim is once filed with the estate it or to appear and resist the payment thereof

without any summons or notice of any kind "If an administrator, or executor, or trustee, or receiver, closes up an estate without paying the taxes he is personally liable, under the statute, for all such taxes, and the same can be collected from his bondsmen, with penalty, interest and costs added. It is, therefore, not only a kindness, but the duty of you officers, and all other tax officers, to notify all receivers. upon the property of their estates. The Supreme Court, in the Gallup case, deeided, further, that omitted taxes are not delinquent taxes within the language of the law; that no interest or penalty can be added to omitted taxes until after they have been on the duplicate and the taxpayer has failed to pay the same until they come delinquent. In other words, omitted taxes go upon the duplicate the same as property for current taxes. It is within the power of the Legislature to declare that omitted taxes shall bear a penalty the same as delinquent taxes, but until the Legislature does so provide no penalties can be added to taxes on omitted property until after they shall have been on the duplicate for a requisite length of time to constitute them delinquent taxes.

DELINQUENT TAXES. been unpaid for the length of time dedelinquent tax reported; in others a large

The committee on building and loan as- are not omitted property, because their ex- amount of taxes upon the duplicate, and fund without ascertaining in an intelligent sociations recommended that building and emption from taxation is authorized by the he must collect all those taxes or make a way the condition of the treasury, and to collect the same. Much depends upon | that there was no necessity for the raise. the vigor and energy with which the col- | Hence the necessity for intelligence in all lector performs his duty. The tax against our actions. ter, and that is the subject of poll taxes. hose who frequent the police courts, do not generally pay any poll tax.

preme Court of this State a case which every able-bodied man, during the years involves the constitutionality of the mort- of his majority and earning power, shall gage deduction. The state statistician has | pay poli tax, and yet a vast number of adult males in the city, within the taxable ages, do not pay a poll tax nor do they pay any tax of any kind. The law requires that they shall do so. It is the duty of county treasurers to enforce the law in this respect. They fall short of their duty when they do less.'

# GOVERNOR DURBIN AGAIN.

## An Interesting Address Before Tax Board and the Assessors.

Yesterday afternoon Governor Durbin addressed the tax board and county assessors

"I have not only had pleasure, but have derived much profit from participating in the business of this meeting, and I trust that that which I have taken to myself will apply to each and every one of you. I can but repeat that which I said in my opening remarks, that this is a great question-one for daily study. You have it annually. When your mind is not occupied in other things let your mind be upon taxables and taxation. "Going back once more to Holy Writ,

with which you are familiar-I know you are because I have been quizzed as to what denomination I am most familiar with-you read that way back in the time of Annanias that he tried to cover up the honest accounting of their holdings. It which is equitable and fair and just to all. | previous year. Say little or say much on the question, possible, but you must get back to that one feature of the law, the true cash value. "In the discharge of your duties, as in every other line, that which is the most essential is intelligence. You may work hard all day and accomplish very little unless you shall have gone at it in an intelligent way. I recall an assessor in my county that looked after what I had on my farm, and when the lister came to take my city property he already had my farm holdings taken by some one else, and he knew more about the way to my cattle than I did, and he did not miss it very far, either, and he knew just the number l had, and he knew the grade of them, he knew the color of them, he knew my farming implements, he knew my horses, and could not find fault with him for the knowing, but I commended him for it.

THE LAW DEFENDED. "Our good friend from Wayne county resterday, if I could hear him distinctly, was disposed to criticise the last Legislature a little bit on what I remember as Senate bill No. 23-that which provides an orderly manner by which you shall open Who can assess omitted prop- the lids of a banker's ledger, and I do not and at the same time all store fixtures erty? First, the township assessor; sec- think, gentlemen, any fault can be justly found with it. You have a right by a proplaces of business in their locality and as- omitted property to the county auditor for cess-a lawful process-to say to the banker, 'Open your ledger to John Jones's account,' and he must open it. I have had something to do with banking for the last with the county auditor. The county as- twenty years. I have been on both sides sessor assesses omitted property at any of the counter, and I believe I may safely time. Up to the first Monday in July the | say that the people will derive more benecounty assessor has possession of the fit by the provisions enacted by the last books of the township assessor, with the Legislature that you shall proceed in a maps, and so forth. On that day he turns | lawful and orderly way than they would by these books over to the county auditor, you going in there and making search through the ledger to see what is to the credit of the depositors.

"The relation between the banker and his client is a confidential one, and I take it if you go to any banker and ask if Mr. Jones has any money they will not tell you. auditor has authority to make assessments | Why? Because probably Mr. Jones don't want you to know that he is doing business with that bank, or how much money he has there, for good and sufficient reasons to himself. The relation between the family physician is confidential, and you have no right to go to that physician and ask what is the matter with that family. The relation between the client and the lawyer is such that you do not go to the lawyer to ask him about his client. He would not tell you if you did, and I am here to say, and I believe it to be true, that whenever the banker would lay his ledger wide open to you as an assessor he would so disturb business that it would produce such an i effect upon the community that it would way outbalance that which would be de-

rived from the amount you would place on the tax duplicate. "Only a few days since, within a week, in conversation with a banker in regard to depositing of funds or loaning of funds, he replied to me, 'We can't do it yet.' Why? as well to the estates of deceased tax- 'Our deposits are already running down, and will until after the 1st day of April. Whenever it could be understood that he was to open that ledger I dare say he would not have very many deposits on the property for all the years back to 1881 can | 1st day of April. I remember the days of ascertained. If he is dead his adminis- the greenbacks, when they were not taxtrator or executor may be interrogated able, and it got to be pretty generally un-(with other persons) as to the value of the | derstood that a banker had to assort his property of the deceased for each of these bills. It was unjustly understood, too, in a years back to 1881. It is well nigh impossi- great many instance, that the banker was ble in some cases to tell the value of the deriving the benefit thereof, whereas the property of a deceased taxpayer for any | truth of the matter was that it was the dedtors drawing their deposits out in "The Supreme Court of Indiana, approved | greenbacks. And so the depositor, whenby the Supreme Court of the United States | ever he understands that the bank ledger in the Gallup case, has decided that an ap- is to be open to the assessor, will withdraw proximation of the value of such property | his deposits from the bank and conceal for the preceding years may be made by de- | them from you if he is so disposed. And ducting for each preceding year a certain | that is why I say that the interruption to | Prof. Walter Kelly, in charge of curper cent., which may represent the reason- business, in my opinion, would outweigh able earning power of the property. A final | the benefit derived from placing that addisettlement of a decedent's estate can be set | tional amount-if it should be an additional the taxable property on the duplicates. in the lifetime of the deceased. Property | We never have been and we cannot now

"We are not going to be able to get all of Wingate yesterday as to how to reach the man that was supposed to be loaning money to his brother, who lived in Chithe executors and administrators of all cago-well, how are you going to reach him? How do you know he is doing it? and it is the corresponding duty of the You may know, but can you prove it? If county treasurer to file a claim against you cannot, we must put up with it. There the estate of all deceased persons as well are a good many things we must endure. as all bankrupt and receivership estates We may be satisfied of a thing, but you for all taxes, current, delinquent and cannot go into court and prove it. Where

EQUITABLE ADJUSTMENT. "I further believe that when we can get this properly, equitably adjusted, getting everybody to pay at least that which is reasonable, that we will have less sequestered property. We are getting it in officer by these five special-charter savings in Indiana, yet the total assessment on or receiver or assignee to pay the taxes the State of Indiana-our system of taxation-in such an intelligent way that I agree or character other than the filing of the with the attorney general that very little is escaping. There is more or less concealment. The matter of government bonds enters into it largely. If a man is a holder of government bonds the law says they cannot be taxed, just as it used to on greenbacks. You may blame the law and not the individual. If I am a holder of \$10,000 in government bonds you cannot touch them. That is the law. Now by and by we are coming to a time when there will be a reduction, at least upon the State's part. We are induiging in the hope that it is not very many years until the state debt will be virtually extinguished. I had occasion in addressing the township trustees the other day to say partially as follows: 'The present is a favorable opportunity for the reduction of public as well as private indebtedness. Conceding that it is more or less a hardship as it is we cannot escape the fact that our honest obligation must be met, and it logically follows that it is easier to pay during an era of prosperity than to delay until we may possibly be overtaken by adversity. "The conditions as they exist in this country to-day, and in our State, never were so

inviting to a man to be honest with his assessor, to turn in his property and pay to his State and his county and township that which he justly owes. It is no time to reduce the rate. Now is the time to extin-"Taxes are delinquent when they have gdish the debts and make the improvements. This is a clipping from a paper in the county in which it is taken up edi--not turn more streams of revenue into the fined by the statute. The amount of delin- torially why taxes are higher, and they go sponding month of last year. In other quent taxes varies in the various counties, on to say: 'The tax levy for State on the In some counties there is scarcely any \$100 is 29 2-3 cents, but when reduced down to State purposes, as was toni you this morning or yesterday, is only about 13 "The fundamental principle in the tax amount is annually reported. It cannot be cents. That is all the State gets, so any expected that all taxes will be paid. It is reduction from 13 cents would not amount to much in the aggregate, but in this parexpected-and the law expects-that every ticular county the levy for 1909 was 41 1-3 shall be assessed at its fair cash value, county treasurer shall collect as much as cents, and for 1901 was 62 1-3 cents, or s The committee on life insurance had no There are six classes of exempted property possible. The statute provides that when raise of 21 cents, and it is accounted for in

proper showing why he has been unable when they had ascertained that they found

a land owner is always collectible. It is "I thank you, gentlemen, and with the the tax against the person without land admonition once more to keep this on your essary to abstract the law respecting the it is a simple way to have a little book in call your attention, however, to one mat- are driving along and see things, you may know that this man has thus and so, and The very class of people that cause the then when it comes time for the listing of debtedness. These two classes of deduc- greatest disturbances in the community, property you will refresh your minds and get at this in a manner that will be equitable and fair and just and upon the true "It is the theory of this government that | cash value. A motion to adjourn will now be in order.'

## THE MORNING SESSION.

### Addresses by Auditor Hart and Secretary of State Hunt.

At the opening session of the assessors yesterday morning Governor Durbin introduced Union B. Hunt, secretary of state. Mr. Hunt talked on "Assessment of Telephone Property." He said the local unincorporated companies are assessed by the county assessor, while incorporated companies are assessed by the State Board of Tax Commissioners. "Under the law," he said, "the State is to find the true cash value of such property by adding to the mortgaged value the aggregate shares of stock." He urged telephone companies to use care in making reports to the state

At the close of the address the question box was opened and Attorney General Taylor answered many questions. Auditor of State Hart also read a paper at the morning session. The topic treated was "The State's Sources of Income." Mr. Hart told of the total amount of assessed land and improvements in Indiana, lots | ident Haldeman, of the Council, and James and improvements and the value of personal property. He said that the assessment of personal property is nearly as large | cast their votes against the measure. Haldevalue of his property and was not disposed as the total on lots and improvements. He man did not attend the Republican caucus to make a proper accounting. So we have said the statement displayed is enough to it recorded way back before our days show that the public treasury is being dethat people were not disposed to give an frauded. "A large item of income could be with the idea that a number of the Repubadded," he said, "if the mortgages held by licans would oppose the ordinance. When was then, is now and probably always will | aliens could be reached by taxation. There be so. We must make the best of things | are millions of dollars in first mortgages as we find them. The attorney general in Indiana held by European capitalists mous in its support he refused to change attracted your attention that I had been and Eastern corporations that are not his own views, simply stating that he saw calling this meeting a conference. That bearing any tax burden because of eva-is all it is. This is not a legislative body. sion " Mr. Hart concluded his paper with We are not making laws, we are here to an optimistic discussion of the tax dupli- town or for the city. Councilman Billingsconstrue them, exchange ideas as to the cates for the coming year, which, he said, ley voted against the ordinance simply as best way to enforce them to produce that | would surely figure higher than in any

BURLESQUE PLAYS PRESENTED BY DIFFERENT CLASSES.

The Fifty-Second Anniversary of the Institution's Existence Honored by Students.

hours of humorous entertainment yesterday morning when they presented their honor of the anniversary of the fifty-second year of the college's existence. Classes honor of the entertainment.

The play was in four acts, each class furnishing one act. The chapel was crowded with students and friends, who were enthusiastic with applause at every joke and 'take-off."

The senior class gave the first act, which dents were costumed to represent the professors as nearly as possible. The act abounded in jokes on the faculty and stu-

dents, especially the juniors, who are senior
enemies. The cast was as follows:
President ButlerVerna Richey
Professor ColemanMr. Haas
Prof. W. D. Howe
Prof. F. C. HoweEarle Edson
Prof. J. D. Forrest Orval Mehring
Prof. D. C. BrownOtis Pritchard
Prof. Omar Wilson Ovid Butler
Prof. S. A. Harker Mr. Thornbury
Mrs. J. D. ForrestNetta Campbell
Prof. Hall Emmitt Huggins
Prof. BrunerRay Longley
The junior act was a play written by

James Baldwin, a junior, on a senior reunion ten years from now. The act was called "The Sorrowful Slump of the Silly Seniors," setting forth the tenth annual reunion of the class of 1902. The cast fol-

Ovid Butler II, prexy......Paul Jeffries Prof. Netta Campbell, spinster, successor to Bruner..........Helen Downing Verna Richey, college librarian. Assistant Professor Bettle Poulson, Chaucerism ..... Charlotte Powell Judge Samuel Offutt, chief justice .. ......Chester Vernier Prof. Raymond Longley, successor to .Mr. Carpenter Orval Mehring, still a senior. Jasper Moses Dr. William Shimer, a country pill doser.....Clark Hutchinson Charles Thornbury, a country peda-gogue.....V. W. Blair Rev. Otis Pritchard, D. D., the divine. ......Charles Underwood Emmet Huggins, real estate dealer .. .....Jason Elstun

"Professor" Edson, hypnotist. The sophomore class presented a one-act suit the occasion and was applied to college life and characters. The cast was:

.. Cleo Hunt tain Mrs. Walter Kelly, cast for Lady Ellen. Miss Nina Ely, cast for the Maid. ......Mrs. Lula Kellar Mr. Emmett Huggins, an understudy. ......Charles Handley Miss Florence Moore, cast for Lady Amaranth...........Miss Edith Abbott Mr. Frank Long, stage manager ... ......Charles McElroy Mr. Will Howe, cast for Fenderson Miss Verna Richey, a professional waitress..... Miss Mary Wickler Mr. Jasper Moses, an absentee.

.....Jasper Moses The freshmen also presented an imitation of a faculty meeting. The characters which were especially well represented were John Mitchell, jr., as President Butler, and Philip Welsh, as Professor Forrest. Other characters were: Prof. Wilson......Mr. Burton 

Paul Murray we would not regret it because Council Karslake..... Prof. Hall..... .Mr. Mitchell Miss Allen ...... Miss Carpenter The play was very successful, all the jokes being taken in fun. Only one class "mix-up" took place, that being when the juniors locked up a senior. However, the quick arrival of the professor soon restored order and things passed off quietly.

# Closing Exercises in Schools.

A number of the grammar schools held their graduating exercises yesterday. At the Benjamin Harrison School, corner of Delaware and Walnut streets, an appro- standing against the action of Council topriate programme of exercises was given vesterday morning. Exercises were also held at schools Nos. 32, 8 and 11. At school No. 44 to-night an entertainment, for the purpose of raising funds for the piano fund, will be given. Ernest Thompson Seton's "Wild Animal Play" will be given. Seventeen pupils will participate. In addition to the play, a number of

# Postoffice Report for January.

Postmaster McGinnis, who has returned from Washington, has received the reports of the various departmens for January Last month 952,721 more pieces of first-class matter were handled than in the correclasses there was falling off of 7,000 pieces. In the distributing department four men | mine" coal, costing about \$1.40 a ton, others scored over 99 per cent, and the lowest mark, 97.39 per cent., was made by only one man.

# E. W. GROVE.

that is difficult of collection. It is not nec- minds. As you drive about your county COUNCIL PASSES IRVINGTON ANNEX-ATION ORDINANCE.

> Mayor Bookwalter Will Sign the Necessary Papers as Soon as They Reach Him.

## PROBABLE TOWN BOARD ACTION

THAT BODY MAY PASS WATER WORKS FRANCHISE TO-NIGHT.

Tests of Smoke Consuming Devices-Proposition to Safety Board-Municipal Affairs.

The town of Irvington will soon be part of the city of Indianapolis. At a spe- | chief engineer at the Kingan & Co. plant cial meeting of Council last night the annexation ordinance, introduced some time ago by Councilman Berry, Democrat, was | would bring immunity from prosecutions passed by a vote of eighteen to two. Pres-H. Billingsley were the only members who in the afternoon and came to the meeting yesterday that, while the chemical seems he found that they were practically unanino good in the proposition either for the a protest against the city's putting itself improvements to a new section of territory H. Lowry & Co. made a written proposiwould have voted for the ordinance had horses, there been any danger of its defeat.

ORDINANCE AMENDED. first introduced by Mr. Berry. By an service of the City Dispensary. The prices amendment made yesterday by the committee on ordinances, at the suggestion of the Republican caucus, an additional strip of territory was included. Instead of the north boundary of the new addition being Michigan street, the north boundary to Emerson avenue in Irvington will be the The Butler students furnished three first alley north of Michigan street. The amendment was made for the purpose of Founders' day play. The occasion was in erty in Tuxedo Park which, under the old in the business of the city, and it is not draft of the ordinance, would have been likely they will submit to the granting of left out of the city. Tuxedo of course is a year's contract to one firm without a included in the new section of the city. The strong protest to the board. were dismissed and a holiday given in south boundary of the territory annexed is the right of way of the Cincinnati, Hamilton & Dayton Railroad. Mayor Bookwalter announced yesterday

at the caucus of Republican members of

Council that he would sign the measure

when it was presented to him. He said that

it might have been better perhaps if action had been delayed for some time, but that the reasons for delay were not weighty enough for him to refuse to give approval to the measure if passed at once. He told the councilmen that while Irvington would be fairly dealt with it must not expect costother parts of the city that have precedence. Several prominent citizens of Irvington had talked on the subject with him he said and had expressed themselves as satisfied with the future course of the administration regarding the suburb. He stated that fire protection would be provided within the near future; that an engine house and fire cisterns would be constructed and that fire hydrants in sufficient number would be put in. Three patrolmen, he said, would be sufficient to look after the peace and safety of the suburb since it has got along in the past with a single officer, the town marshal. It had been the recommendation of Superintendent Taffe that six patrolmen, with a sergeant in command, be stationed in Irvington, but the mayor said he intended asking

Council for only three additional patrolmen. The prominent annexationists of Irvington attended Council in a body and viewed the formal action of the Council with anxiety until the safety of the ordinance was assured. Then they displayed their delight in enthusiastic congratulations to the councilmen and in taking every opportunity to address each other as "Citizen." Among those who were present at the winning of the battle were Sylvester Johnson, founder of the town and one of its heaviest prop-Attorney James L. Kingsbury, Samuel E. McGaughey, Mr. Stevenson and Mr. Gist. and that there would not be found fifty people who would protest.

IRVINGTON TOWN BOARD. A majority of the members of the Town Board hold different views, and the meeting of the board to-night will probably has under consideration the franchise prefarce by John Kendrick Bangs, entitled sented by the City Water Company of "The Fatal Message." It was changed to irvington, will present its report; and it is understood that it will favor granting the thirty years' franchise asked for to the water company. John Elstun, a member of the board, said to the Journal last

"I do not understand that Irvington is

yet a part of Indianapolis or can be possibly for at least two weeks. Therefore, it strikes me that the Town Board has a of the Council, I may say, will have no effect on the action of the board to-night. Don't think for a minute that we intend to it, and then if the citizens of Irvington they have the right. grant the francihse at that time. He said | was arrested by the detectives. it might hasten the action of Council. He

see where we are? The question as to what may result if speculation and interest. Such action of the board may open up legal complications that would involve the city of Indianapolis however, that if the citizens of the suburb take advantage of the referendum law and thereby rescinded any action of the board it would be sufficient to nullify any franchize granted. Mayor Bookwaiter and the members of Council say it makes no difference to them what action the board takes, as it can have no possible legal

# SMOKE CONSUMER TESTS.

### A Chemical Compound and Mechanical Device Used Side by Side.

A test of a plan for the abatement of the musical and literary numbers will be ren- smoke nuisance conducted at the plant of the Central Chair Company, at Georgia and | was pretty good until a short time ago my Missouri streets, yesterday, was interesting eyes became affected; they ached and chiefly from the fact that the comparative work of two plans could be seen.

The company has had in operation for some time a device by which the amount of dense smoke issuing from the smokestack In a short time I was surprised to find is lessened by use of a steam jet and hot | my eyes greatly improved, and I felt betair. The company has been using "run-of- ter in every way. Still I did not mistrust

Cooper, F. T. Lee and B. A. Day, the pat- resolved to quit coffee absolutely and take entees of what they call the Eureka smoke consumer, tested their plan. It had been

time it had been used in connection with a arge power plant. The Eureka is not a device, but a chemcompound which is mixed with water and sprinkled over the coal. The coal used

yesterday was slack, which was said to cost 85 cents a ton. At the chair plant there are two bollers side by side. On one of them is the mechanical device. The other one was used for the slack coal soaked with the secret preparation. When the fuel was first thrown into the firebox there appeared a moment later at the top of the smokestack a larg amount of what might be called thin, light smoke. It was, in fact, quite light as compared with the smoke issuing from the same chimney when coal or slack which had not been soaked was thrown upon the fire. The chemical compound did not at any time cause a complete absence of smoke from the top of the stack, but after the first few moments there was nothing of the usual black, heavy smoke coming from many smokestacks in the same district where the compound was not used. From the smokestack connected with the furnace in which the mechanical device was working there issued a heavier and blacker smoke when the coal was first thrown onto

the fire, but it took less time for it to thin down until the smoke emitted was almost Messrs. Lee and Cooper expressed themselves as well pleased with the test. They said the cost of the mechanical device is many hundreds of dollars and that its continuous operation renders frequent repairs necessary, while the cost of the chemical compound is limited to the original expense, after a tank for mixing the sprinkling fluid is erected. The cost of the compound in small quantities is about 8 cents for each ton of coal, while in large quantities it will cost about one-half that amount. The witnessed the tests and said the new plan

boiler plant, and in any case he thought it for violations of the smoke ordinance. Mayor Bookwalter and Mr. Bartel expressed themselves as pleased with the test and declared that the compound may be made practicable and commercially valuable with further experimentation. The building inspector expressed the opinion to operate satisfactorily with slack coal, it might fail in its purpose when applied to lump coal, since the process of absorption

would no doubt be satisfactory in any small

### would naturally be more difficult. SHOEING THE CITY'S HORSES.

## One Company Offers a Scale of Prices for a Monopoly.

At a special meeting of the Board of in a position where it must afford costly | Public Safety yesterday morning Edward when it has not been able as yet to take tion which, it is said, will be resisted by care of parts of the city, such as Bright- every blacksmith and horseshoer who has wood, long in the fold. Billingsley, however, a share in the business of shoeing the city's

The Lowry company asks a contract to shoe all the horses used by the city in the The ordinance was not passed as it was police and fire departments and in the For four new machine shoes, \$2; for four hand-made shoes, \$2.50; for four cushion pads, according to size required, \$4.50 to \$5.50; for bar shoes, \$2 a pair. The company agrees to maintain a portable forge, which shall be at the call of the chief of the fire department at any hour of the day or night, so that at no time the service of any of the departments may be crippled

from delay in attending horses. There are twenty or thirty individual firms of horseshoers that now have a share

## Four New Smallpox Cases.

The attention of the officers of the Health

Board was called yesterday to four new

cases of smallpox. Marion and Katharine Dickerson, young white girls, living at 325 Massachusetts avenue, have, it is stated, well-developed cases of smallpox, Marie Masden, colored, living at 543 Indiana avenue, and John Beard, also colored, living at 1647 Arrow avenue, are also ill with the scourge. The health department reports a ly improvements at once, since there are total of fifty-five cases since the beginning of the new year.

## BOARD OF WORKS ROUTINE. PETITION FILED.

For relaying the curb stones as gutter stones on Noble street from Buchanan street to McCarty street. RESOLUTIONS ADOPTED. To vacate part of the first alley east of

To open Sheldon street across the Union Railway tracks. RESOLUTIONS RESCINDED.

Ringgold avenue south of Palmer street.

### To open Sheldon street across the Belt tracks.

FOR ST. PATRICK'S DAY.

# This Year the Parade and Exercises

Will Be Held on March 16. The executive committee of the Marion county Ancient Order of Hibernians held a preliminary meeting last night to make arrangements for observing St. Patrick's erty holders, Attorney Charles Clark and day. It was decided to hold the exercises on Sunday afternoon and night of the 16th, They declared that the action of Council as it was thought more of the members would be hailed with glee in Irvington of the different organizations could turn out on that day. All the different Catholic societies of the city will be invited to participate in the parade which will take place n the afternoon. At the close of the parade a public meeting will be held in Tomlinson Hall, where John T. Keating, of Chicago, will deliver the main address. At night a dramatic performance will be Hezekiah McGill, undertaker. Jas. Baldwin the meeting the board committee, which given in English's Opera House under the auspices of the Hibernian Dramatic Ciub. Another meeting will be held to-morrow

# CHARGE AGAINST SANDERS.

afternoon.

## He Is Accused of Enticing a Young Girl to a Hotel.

Willard Sanders, a farmer, who lives near Whitestown, was arrested last night legal right to do as it pleases. The action | by Detectives Kinney and Lancaster and charged with enticing a girl to a hotel, Complaint was made by friends of the girl, 'lay down' on this franchise proposition. who is seventeen years of age. She re-My impression is that the board will pass | ceived a letter from him, asking her to meet wish to rescind the action of the board by him at the Fields Hotel, now known as taking advantage of the referendum law the Palace, on Georgia street. She stated the fact to a friend, who referred the mat-Mr. Elstun was considerably agitated at | ter to Captain Gerber. Through the friend what he intimated was the treachery of a the girl was advised to answer the letter very prominent citizen of Irvington. "He agreeing to meet him there. She went came to the meeting of the Town Board | there last night, followed by the detectives. last Saturday night," said Mr. Elstun, Sanders registered for both as man and "and made an earnest plea with us not to wife, and after being assigned to quarters

Eugene Fisher, a lineman, living at the Iroquois Hotel, on Market street, slipped and fell on the office floor late last night Miss Taylor ...... Miss Cronback | the Town Board decides to-night to give | and broke his hip. He was taken by City the water company a franchise is arousing Dispensary doctors to St. Vincent's Hospital. He got a fall in October last and fractured the hip bone, and was just getting around when the accident last night in an awkward tangle. It is held generally, broke the bone again in about the same

Eugene Fisher Unfortunate.

# COFFEE EYES.

# It Attacks Many Persons There.

To illustrate how coffee can affect the eyes the words of a lady in Woodland, Ia.,

"I was brought up to believe that tea was injurious, but was allowed to drink coffee from childhood. Ever since I can remember I have been subject to severe attacks of headache; otherwise my health pained me continually and were often badly inflamed. I also had queer dizzy feelings in my head almost continually "One time we were obliged to do without milk or cream for a few weeks, and, not relishing my coffee clear, I left off its use. the coffee, and began its use as soon as made no error during January, fourteen Yesterday afternoon at the plant E. A. my eyes were worse than ever. Then I we got cream again. Within a few days up Postum. This I did and my eyes quickly recovered. "My experience shows that while coffee

tested quite thoroughly in places where caused headache and eye trouble Fostum smaller boilers with less power are in op- Food Coffee does not produce any bad ef-The committee on life insurance had no raise of 21 cents, and it is accounted for in this State, not necessary to name here, and it is accounted for in this State, not necessary to name here, and it is accounted for in this State, not necessary to name here, are six classes of exempted property possible. The statute provides that when raise of 21 cents, and it is accounted for in this State, not necessary to name here, are six classes of exempted property possible. The statute provides that when raise of 21 cents, and it is accounted for in this State, not necessary to name here, are six classes of exempted property possible. The statute provides that when raise of 21 cents, and it is accounted for in this State, not necessary to name here, the duplicate is turned over to the county lets, the celebrated Cold and Grip Cure. 25c.